

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF TENNESSEE

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. 2:16-cv-35
	)	
ALAN C. LEE,	)	
	)	
Defendant.	)	
_____	)	

**JOINT MOTION TO MODIFY THE INSTALLMENT PAYMENT ORDER**

The United States and Alan C. Lee (the “Parties”) submit this Joint Motion to modify the installment payment order entered by the Court on January 7, 2020 (“January 7, 2020 Order”). (Dkt. 29).

To resolve the United States’ pending Motion for Order to Show Cause (Dkt. 54) and Mr. Lee’s pending Response to Order to Show Cause and Request for Not Being Required to Pay Monthly Payments (Dkt. 53), the Parties agree to the following terms:

(1) The provision of the January 7, 2020 Order requiring Mr. Lee to make monthly installment payments of \$2,000.00 is modified, such that the amount of each monthly payment will be \$1,000.00, beginning May 1, 2022. The monthly payments of \$1,000.00 will continue thereafter until the Judgment entered by this Court on April 4, 2017 (Dkt. 12) in favor of the United States is paid in full unless this Court further modifies the installment payment order. All other provisions of the January 7, 2020 Order will remain in effect.

(2) By August 31, 2022, Mr. Lee will provide to the United States a completed signed Form 433, his bank statements for any account that Mr. Lee maintains or uses, and his credit card

statements for any card that Mr. Lee holds or uses, for the three months preceding August 31, 2022, to allow the United States to reevaluate the amount of the monthly payments.

(3) By April 30, 2023, Mr. Lee will provide to the United States a completed signed Form 433, his bank statements for any account that Mr. Lee maintains or uses, and his credit card statements for any card that Mr. Lee holds or uses, for the eight months preceding April 30, 2023, to allow the United States to reevaluate the amount of the monthly payments.

(4) On a yearly basis after April 30, 2023, Mr. Lee will provide to the United States a completed signed Form 433, his bank statements for any account that Mr. Lee maintains or uses, and his credit card statements for any card that Mr. Lee holds or uses, for the twelve months preceding Mr. Lee's most recent submission of materials, to allow the United States to reevaluate the amount of the monthly payments.

(5) The hearing scheduled for April 21, 2022, at 1:30 p.m. is adjourned.

The Parties have agreed to the proposed Order attached hereto. WHEREFORE, the parties respectfully request the Court's entry of the proposed Order to resolve the pending requests in this case.

*(Signatures on next page.)*

WE ASK FOR THIS:

**DAVID A. HUBBERT**  
**Deputy Assistant Attorney General**

Date: April 18, 2022

/s/ Kristina M. Portner

KRISTINA M. PORTNER

MARIA E. RUWE

Ohio State Bar Number: 0101114

Trial Attorneys, Tax Division

U.S. Department of Justice

Post Office Box 227, Ben Franklin Station

Washington, D.C. 20044

Telephone: (202) 305-4077

Facsimile: (202) 514-6866

[Kristina.M.Portner@usdoj.gov](mailto:Kristina.M.Portner@usdoj.gov)

[Maria.E.Ruwe@usdoj.gov](mailto:Maria.E.Ruwe@usdoj.gov)

*Counsel for the United States of America*

Date: April 18, 2022

/s/ Alan C. Lee

ALAN C. LEE

*Defendant*

**CERTIFICATE OF SERVICE**

I hereby certify that on April 18, 2022, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to all parties registered to receive such notice.

/s/ Kristina M. Portner

Kristina M. Portner

Trial Attorney

United States Department of Justice, Tax Division